



Entered on Docket  
April 05, 2007

A handwritten signature in dark ink, appearing to read "Linda B. Riegle".

Hon. Linda B. Riegle  
United States Bankruptcy Judge

**LEWIS AND ROCA LLP**

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*Attorneys USACM Liquidating Trust*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

**In Re:**

**USA Commercial Mortgage Company**  
**06-10725 – Lead Case**

**USA Capital Realty Advisors, LLC**  
**06-10726**

**USA Capital Diversified Trust Deed Fund, LLC**  
**06-10727**

**USA Capital First Trust Deed Fund, LLC**  
**06-10728**

**USA Securities, LLC**  
**06-10729**

**Debtors.**

Jointly Administered

Chapter 11 Cases

Judge Linda B. Riegle Presiding

Date of Hearing: May 31, 2007

Time: 9:30 a.m.

**Affecting:**

☐ All Cases

**or Only:**

☒ USA Commercial Mortgage Company

☐ USA Capital Realty Advisors, LLC

☐ USA Capital Diversified Trust Deed Fund, LLC

☐ USA Capital First Trust Deed Fund, LLC

☐ USA Securities, LLC

**ORDER APPROVING STIPULATION BY AND BETWEEN USACM  
LIQUIDATING TRUST AND THE UNITED STATES OF AMERICA ON  
BEHALF OF ITS AGENCY, THE INTERNAL REVENUE SERVICE**

1 The Court having considered the Stipulation of the USACM Liquidating Trust (the  
2 "USACM Trust"), the successor to USA Commercial Mortgage Company ("USACM"),  
3 and the United States of America on behalf of its agency, the Internal Revenue Service  
4 (the "Service") [DE<sup>333</sup>], and good cause appearing,

5 IT IS HEREBY ORDERED:

6 1. The Stipulation is approved;  
7 2. The following claims filed by the Service are disallowed in their entirety:  
8 Claim Nos. 10725-00002, 10725-00005, 10725-00065, 10725-00088, and 10725-00103-1;  
9 and

10 3. Claim No. 10725-00103-2 is allowed as a general unsecured claim in the  
11 USACM case in the amount of \$800.00

12 4. The hearing scheduled for May 31, 2007, at 9:30 a.m. on the USACM  
13 objection to the Service's claim [DE<sup>3039</sup>] is hereby vacated.

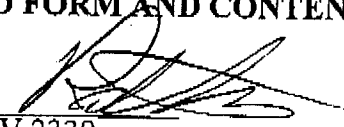
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15 PREPARED AND SUBMITTED:

16 LEWIS AND ROCA LLP

17  
18 By: /s/ RC (#6593)  
19 Susan M. Freeman, AZ 4199 (*pro hac vice*)  
20 Rob Charles, NV 6593  
*Attorneys for USACM Liquidating Trust*

21 APPROVED AS TO FORM AND CONTENT:

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